Division Bench

IN THE HON'BLE HIGH COURT OF CHHATTISGARH AT BILASPUR

INCOME TAX APPEAL No. 05 /2006

APPELANT — Commissioner of Income Tax, Raipur, Chhattisgarh.

VERSUS

RESPONDENTS

1) Income Tax Appelate Tribunal, Nagpur Bench, Nagpur.
2) M/s Annapurna Rice Industries Saraipali (C.G.)

APPEAL UNDER SECTION 260(A) OF THE INCOME TAX ACT 1961

XI-HC-22

(2) (38)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

आदेश पत्रक

मामला क्रमांक Tax Case No. 5/2007 सन् 200

..... विरुद्ध .....

आदेश का दिनांक आदेश क्रमांक सहित	आदेश हस्ताक्षर सहित	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश

DB : Hon'ble Mr. V.K. Shrivastava & Hon'ble Mr.Dhirendra Mishra, JJ

24-1-2007

Shri B.K. Rawat, counsel for the appellant.

None for the respondents.

Heard.

During the course of arguments only point raised by learned counsel for the appellant is that *"the Income Tax Appellate Tribunal committed error by holding the surrendered amount of Rs.3,27,041/- being excess cash and stock found during the course of survey can not be assessed as income from business"*.

In appeal No.0079/03-04 instituted by the assessee/respondent No.2 challenging the order of assessment, the Commissioner of Income Tax (Appeals) in his judgment held that *"in view of the above, we hold that the amount of Rs.3,27,041/- is not income from business"*.

Appellant (the Department) did not assail this finding before the Appellate Tribunal. Appellate Tribunal vide its impugned judgment after reasoned order held that the amount of Rs.3,27,041/- is not income from the business. Appellant who did not challenge the decision of Commissioner before the Appellate Tribunal is abstained from challenging the same now; even otherwise from the reasoned order passed by both the authorities we do not find, involved any substantial question of law.

In the result, the instant Tax case deserves to be dismissed summarily and is accordingly dismissed *in limine*.

Consequently, I.A.No.158 of 2007 stands disposed of.

Sd/-
V.K.Shrivastava
Judge

Sd/-
Dhirendra Mishra
Judge